HASSAN DISTRICT.

TREASURY DEPARTMENT.

Notification dated 5th July 1945.

The Depositors of Savings Bank Accounts at Hassan District Treasury and Hole-Narsipur Taluk Treasury are hereby directed to present their Pass Books to the said Treasuries for entering the interest for 1943-44, during office hours on any working day.

190 H. NIRANJAN RAJ URS, *Dy. Commr.*

MISCELLANEOUS DEPARTMENT

OFFICE OF THE COMMISSIONER OF INCOME-TAX IN MYSORE, BANGALORE.

Circular No. 91.

Notification dated 11th July 1945.

No. D1. Dis. 2—45-46. The following instructions are issued for the recovery of income-tax at source under sub-section (2) of Section 18 of the Mysore Income-tax Act, which lays down that "Any person responsible for paying an income chargeable under the head "Salaries" shall at the time of payment deduct income-tax at a rate representing the average rate applicable to the estimated income of the assessee under this head."

The total income of a salary-holder shall be deemed to be reduced for the purpose of income-tax by such an amount of the earned income included in the total income as is equal to one-tenth of such income but not exceeding in any case two thousand rupees (*vide* new Section 15 A of the Mysore Income-tax Act.) Under this no tax need be deducted from salaries of persons getting Rs. 2,667 per annum or Rs. 222-4-0 per mensem.

The following are the rates of income-tax for the current year as per Mysore Income-tax (Amendment) Act 1945:—

		Rs.		Rate
1	On the first	1,500	of total income	Nil
2	On the next	3,500	do	5 pies in the rupee.
3	Do	5,000	do	9 pies do
4	Do	10,000	do	15 pies do
5	Do	20,000	do	24 pies do
6	Do	20,000	do	36 pies do
7	On the balance of total income			42 pies do

These rates are subjected to the provision that the income tax payable shall in no case exceed half the amount by which the total income exceeds Rs. 2,400.

For example, A gets a salary of Rs. 2,700. The total income is reduced by 1/10th on account of earned income allowance. The income-tax payable will thus be on Rs. 2,700 less Rs. 270, *i.e.*, on Rs. 2,430. The tax on Rs. 2,430 amounts to Rs. 15 calculated as follows :—

	Rs.		Rs. a.
On the first	1,500	...	Nil
On the next	930 the tax at 5 pies	...	24 4
Total income	2,430		24 4

but the tax is limited to Rs. 15 (half the excess of the income over Rs. 2,400). The amount of tax to be deducted each month is Rs. 1-4-0.

For an income of Rs. 24,000 the calculations are as follows :—

The total income after deducting earned income allowance will be Rs. 22,000 (as the maximum allowed is limited to Rs. 2,000).

		Rs.		Rs. a. p.
On the first	...	1,500		Nil
On the next	...	3,500 at 5 pies	in the rupee	91 2 0
Do	...	5,000 at 9 pies	do	234 6 0
Do	...	10,000 at 15 pies	do	781 4 0
Do	...	2,000 at 24 pies	do	250 0 0

The monthly salary is Rs. 2,000 and the amount of tax to be deducted each month is 1/12th of Rs. 1,356-12-0 which is Rs. 113-1-0.

The average rate of income-tax per rupee of income in the above example comes to Rs. 1,356-12-0/22,000 or 10·841 pies. This is the rate at which rebate for Life Insurance or Provident Fund payments, etc., is to be allowed, whether the rebate is given each month or wholly from one deduction or by refund at the end of the year. The average rate of income-tax on the whole income determines the rate at which refund or rebate is to be given on dividends or interest on securities, the rebate being given at the difference between the average rate at which tax has been suffered or the maximum rate and the average rate applicable to the assessee.

296 NAVANEETHAM, *Commr.*

OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE IN MYSORE, BANGALORE.

Notification dated 11th July 1945.

No. D5. 50—44-45. Applications with testimonials, if any, are invited from the candidates wishing to undergo training in Rural Industries like (1) Hand-paper making, (2) Mat weaving, (3) Pottery, (4) Button making, (5) Village tanning and (6) Coir Industry. Six students will be selected for training in each of the Industries and a scholarship of Rs. 25 each per mensem will be paid to the students for a period of six months from the date of commencement of the training. The minimum educational qualification required of the candidates is a pass in the Middle School Examination. But, the candidates who have studied up to the S.S.L.C. standard will be greatly benefitted by the training proposed to be imparted as the trained candidates are likely to be absorbed in vacancies of Instructors arising in the existing Rural Industries Centres or preferred for appointment as Instructors in new centres started. No definite guarantee of appointment can be given to the candidates trained under the scheme.

The applications should reach this office on or before the 30th July 1945. Students selected for training in hand-paper making and mat-weaving will undergo training in the hand-paper and mat-weaving centres run in the premises of the Central Industrial Workshop, Bangalore, the candidates selected for pottery will undergo tradining in the Pottery Centre at Closepet, those selected for button-making will be trained in the Government Industrial School, Channapatna. Training to the students selected for tanning and coir industry will be imparted in the Mysore Chrome Tanning Co., Ltd., Mysore Road, Bangalore, and in the Coir Centre at Arsikere, respectively.

297 K. L. NANJAPPA, for *Director.*

OFFICE OF THE ASSISTANT DIRECTOR OF FOOD SUPPLIES, BANGALORE.

(DEPOT SECTION)

Notification dated 12th July 1945.

No. A. D. Cl. C.—45-46. It is hereby notified for the information of the public that the Office of the Assistant Director of Food Supplies (Depot Section) Bangalore City now located at "Chidvilas", Basavangudi, Bangalore, will be shifted to the premises of the **Sagar Talkies**, Kempegowda Road, Bangalore City with effect from Sunday the 15th July 1945.

377 SYED ABDUL RAHMAN, *Asst. Dir.*

OFFICE OF THE COCOON CONTROLLER IN MYSORE, BANGALORE.

Notification dated 12—13th July 1945.

No. 202—C. C.—44-5. Under Section 6, sub-clause 4 of the Mysore Cocoon Control Order, 1943, the following sliding scale of prices of cocoons for variations from the standard quality is hereby fixed. This will be current from 1st to 31st August 1945.

Sliding scale of prices:—

Cocoons giving a renditta of		Price per lb. Rs. a. p.	Cocoons giving a renditta of		Price per lb. Rs. a. p.
12 : 1	...	1 12 3	21 : 1	...	1 0 3
13 : 1	...	1 10 0	22 : 1	...	0 15 6
14 : 1	...	1 8 3	23 : 1	...	0 14 9
15 : 1	...	1 6 6	24 : 1	...	0 14 0
16 : 1	...	1 5 3	25 : 1	...	0 13 6
17 : 1	...	1 4 0	26 : 1	...	0 13 0
18 : 1	...	1 2 9	27 : 1	...	0 12 6
19 : 1	...	1 1 9	28 : 1	...	0 12 0
20 : 1	...	1 1 0			

352 K. SHAMSUDDIN KHAN, *Cocoon Controller.*

BANGALORE DISTRICT.

(FOOD CONTROL SECTION)

Notification dated 14th July 1945.

No. Spl. C. 4—45-46. It is hereby notified for the information of those concerned that the Government Foodgrains Purchase Depot at Makanhalli in Hoskote Taluk will be closed from 15th July 1945. Grains should with effect of that date be delivered at the depots at Hoskote.

379 N. MADHAVA RAO, *Dy. Commr.*